

2010

New Tax Credit for Small Businesses: Provides a maximum credit of 35% of employers' insurance premiums but is only available to those with fewer than 10 employees with wages under \$25,000 per employee. This credit is completely phased-out for firms with more than 25 employees and wages above \$50,000.

Tanning Tax: 10% tax on indoor UV tanning

2011

Health Savings Accounts (HSAs)/Flexible Spending Accounts (FSAs): The federal government will prevent HSA and FSA patients from using their savings for over-the-counter medicine re

New Drug Tax: A new federal tax on sales of brand-name drugs for use in government health care programs.

W-2 Forms: The federal government will now require employers to disclose the full value of all benefits provided for every employee's health insurance on the employee's annual W-2 form.

2013

Medicare Payroll Tax: The federal government will increase the Medicare payroll tax by 0.9% to 3.8% for those with earned income above \$200,000 individually or \$250,000 for a couple

New Investment Tax: The federal government will impose a new tax on investment income of 3.8% against all Americans with incomes above \$200,000 individually or \$250,000 for a couple

New Medical Device Tax: The federal government will impose a new 2.3% tax on all medical devices (exempting just eyeglasses, contact lenses, hearing aids and devices they deem generally purchased by the retail public).

Flexible Spending Account Limits: Limits Contributions to Flexible Spending Accounts (FSAs) to \$2,500 per year

Eliminate Deduction for the Subsidy for Employer Expenses for their Medicare Part D Eligible Retirees

Medical Expense Deduction: Raise the Threshold for Deducting Medical Expenses From 7.5% to 10%

2014

New Individual Mandate Begins: The federal government will require individuals to buy insurance or face tax penalties of up to \$695 or 2.5% of income (whichever is greater).

New Employer Mandate Begins: The federal government will require that all employers with more than 50 workers who do not offer insurance or who offer coverage but their employees receive a federal insurance subsidy pay a new federal tax of up to \$2,000 per employee for each employee over 30 employees.

New Insurance Subsidies Available: For individual or families above the Medicaid eligibility cutoff but below \$88,200 (for a family of four) who are not offered or eligible for other insurance coverage, a tax credit is available to purchase insurance through the new government exchanges.

New Annual Tax on Health Insurance Providers: The federal government will levy a new tax on health insurance providers.

2018

New Premium Insurance Excise Tax: The federal government will impose a new 40% tax on high-quality insurance plans they define as “High-Cost”.